

BILL ANALYSIS

H.B. 1658
By: Murphy
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that, while taxpayers may elect to receive certain communications and notices from the comptroller of public accounts by email, state law does not currently include deficiency determinations among the notices that may be sent electronically. During the COVID-19 pandemic, the governor's executive actions allowed these notices to be sent electronically, which has resulted in increased efficiency and savings on postage and mail materials. H.B. 1658 seeks to make this change permanent and provide the option to deliver certain determinations by electronic means.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1658 amends the Tax Code to give the comptroller of public accounts the option to provide notice of a deficiency determination or jeopardy determination with regard to state tax collection to the person against whom the determination is made by electronic means as an alternative to providing notice by personal service or mail. Service by electronic means must be addressed to the person's email address, as it appears in the comptroller's records, and is complete when the comptroller transmits the notice to the person's email address.

H.B. 1658 requires a notice of jeopardy determination given by mail to be addressed to the person to whom the notice is served at the person's address, as it appears in the comptroller's records, and specifies that service by mail is complete when the notice is deposited in a U.S. Post Office.

EFFECTIVE DATE

September 1, 2021.